

such subdivision believes that it qualifies for such designation, the subdivision may apply for a ruling from the Internal Revenue Service. In order to qualify as a political subdivision of a State, for purposes of section 7871 and this section, such subdivision must receive a favorable ruling from the Internal Revenue Service. The request for a ruling shall be made in accordance with all applicable procedural rules set forth in the Statement of Procedural Rules (26 CFR Part 601) and any applicable revenue procedures relating to submission of ruling requests. The request shall be submitted to the Internal Revenue Service, Associate Chief Counsel (Technical), Attention: CC:IND:S, Room 6545, 1111 Constitution Ave., NW., Washington, D.C. 20224.

(f) *Effective dates*—(1) *In general.* Except as provided in paragraph (f)(2) of this section, the provisions of this section are effective after December 31, 1982.

(2) *Specific effective dates.* Specific provisions of this section are effective as follows:

(i) Provisions relating to Chapter 1 of the Internal Revenue Code of 1954 (other than section 103 and section 37(e)(9)(A)) shall apply to taxable years beginning after December 31, 1982, and before January 1, 1985;

(ii) Provisions relating to section 37(e)(9)(A) shall apply to taxable years beginning after December 31, 1982, and before January 1, 1984;

(iii) Provisions relating to section 103 shall apply to obligations issued after December 31, 1982, and before January 1, 1985;

(iv) Provisions relating to chapter 11 of the Code shall apply to estates of decedents dying after December 31, 1982, and before January 1, 1985;

(v) Provisions relating to chapter 12 of the Code shall apply to gifts made after December 31, 1982, and before January 1, 1985; and

(vi) Provisions relating to taxes imposed by subtitle D of the Code shall take effect on January 1, 1983 and shall cease to apply at the close of December 31, 1984.

PARTS 306-399—[RESERVED]

PART 400—TEMPORARY REGULATIONS UNDER THE FEDERAL TAX LIEN ACT OF 1966

Sec.

400.1-1 Refiling of notice of tax lien.

400.2-1 Discharge of property by substitution of proceeds of sale; subordination of lien.

400.4-1 Notice required with respect to a nonjudicial sale.

400.5-1 Redemption by United States.

AUTHORITY: Sec. 7805, Internal Revenue Code of 1954; 68A Stat. 917; 26 U.S.C. 7805, unless otherwise noted.

§ 400.1-1 Refiling of notice of tax lien.

(a) *Scope.* This section provides rules with respect to the provisions contained in section 6323(g), relating to the refiling of a notice of lien arising under section 6321. In general, section 6323(g) contains new rules requiring the Internal Revenue Service to refile a notice of lien during the 1-year period ending 30 days after the expiration of the normal 6-year statutory period for collection of an assessed tax liability, and each succeeding period of 6 years, in order to maintain the effectiveness of a notice of lien. These provisions in section 6323 were added by section 101(a) of the Federal Tax Lien Act of 1966 (80 Stat. 1125), effective after November 2, 1966.

(b) *Requirement to refile.* In order to continue the effect of a notice of lien, the notice must be refiled in the place described in paragraph (c) of this section during the required refiling period (described in paragraph (d) of this section). In the event that two or more notices of lien are filed with respect to a particular tax assessment, the failure to comply with the provisions of paragraphs (c)(1)(i) and (d) of this section in respect of one of the notices of lien does not affect the effectiveness of the refiling of the other notice or notices of lien. Thus, except for the filing of a notice of lien required by paragraph (c)(1)(ii) of this section relating to a change of residence, the validity of any refiling of a notice of lien is not affected by the refiling or non-refiling of